

## 2001 DRAFTING REQUEST

### Bill

Received: 09/26/2000

Received By: champra

Wanted: Soon

Identical to LRB:

For: Administration-Budget

By/Representing: Currier

This file may be shown to any legislator: NO

Drafter: champra

May Contact:

Alt. Drafters:

Subject: Employ Pub - employee benefits

Extra Copies:

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### Pre Topic:

DOA:.....Currier -

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### Topic:

Qualified transportation fringe benefit

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### Instructions:

See Attached.

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### Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	champra 09/26/2000	jdyer 09/28/2000	pgreensl 09/29/2000	_____	lrb_docadmin 09/29/2000		State
/2	champra 10/25/2000	jdyer 10/26/2000	pgreensl 10/26/2000	_____	gretskl 10/26/2000		State

FE Sent For:

<END>

10/25/2000 03:32:06 PM

Page 1

**2001 DRAFTING REQUEST****Bill**Received: **09/26/2000**Received By: **champra**Wanted: **Soon**

Identical to LRB:

For: **Administration-Budget**By/Representing: **Currier**This file may be shown to any legislator: **NO**Drafter: **champra**

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Qualified transportation fringe benefit ✓

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**Instructions:**

See Attached.

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/1	champra 09/26/2000	jdyer 09/28/2000	pgreensl 09/29/2000	10/26 <del>PG/RA</del>	lrb_docadmin 09/29/2000		State

FE Sent For:

&lt;END&gt;

**2001 DRAFTING REQUEST****Bill**

Received: 09/26/2000

Received By: champra

Wanted: Soon

Identical to LRB:

For: Employee Trust Funds

By/Representing: Pam Henning

This file may be shown to any legislator: NO

Drafter: champra

May Contact:

Alt. Drafters:

Subject: Employ Pub - employee benefits

Extra Copies:

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**Pre Topic:**

No specific pre topic given

---

**Topic:**

Qualified transportation fringe benefit

---

**Instructions:**

See Attached.

---

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	champra 09/26/2000	jdye 09/28/2000	pgreensl 09/29/2000	_____	lrb_docadmin 09/29/2000		State

FE Sent For:

&lt;END&gt;

**2001 DRAFTING REQUEST****Bill**Received: **09/26/2000**Received By: **champra**Wanted: **Soon**

Identical to LRB:

For: **Employee Trust Funds**By/Representing: **Pam Henning**This file may be shown to any legislator: **NO**Drafter: **champra**

May Contact:

Alt. Drafters:

Subject: **Employ Pub - employee benefits**Extra Copies: *e-mail to* 

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**Pre Topic:**

No specific pre topic given

---

**Topic:**

Qualified transportation fringe benefit

---

**Instructions:**

See Attached.

---

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1/1	champra	11 hmk 9/26/00	9/28 08	9/28 08 km			
		11 jld 9/28					

FE Sent For:

&lt;END&gt;

Create a qualified transportation fringe benefit plan  
like the one in LRB-0337/1, but this time  
amend the definition of "employee-funded reimbursement  
account plan" instead of creating new subchapter.

## 2001 BILL

1     **AN ACT** *to amend* 20.515 (1) (c), 40.02 (10) and 40.04 (2) (c); and *to create* 20.515  
2           (1) (ud), 20.921 (1) (a) 6., 40.02 (48n), 40.02 (48p), 40.04 (9p), 40.05 (9) and  
3           subchapter X of chapter 40 [precedes s. 40.955] of the statutes; **relating to:**  
4           qualified transportation fringe benefits and making an appropriation.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a qualified transportation fringe benefit plan for state employees. This plan is authorized under the federal Internal Revenue Code (IRC) and permits covered employees to set aside pre-tax income that may be used to pay eligible transportation expenses before taxes are computed. Under the applicable IRC provisions, three types of eligible transportation expenses are covered under a qualified transportation fringe benefit plan: parking expenses incurred at or near an employer's premises; expenses incurred to pay for an employee's use of mass transportation; and expenses incurred by an employee in paying his or her share of the cost of using a van pool. The bill provides that the department of employee trust funds is to administer the qualified transportation fringe benefit plan.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**BILL**

1           **SECTION 1.** 20.515 (1) (c) of the statutes is amended to read:

2           ~~20.515 (1) (c)~~ *Contingencies.* A sum sufficient to make all payments due other  
3 parties under subchs. III to VI, VIII ~~and, IX, and XI~~ of ch. 40 when the moneys for  
4 the payment have not yet been received by the public employee trust fund. The public  
5 employee trust fund shall reimburse this appropriation as soon as moneys are  
6 received for the cost of the payments.

7           **SECTION 2.** 20.515 (1) (ud) of the statutes is created to read:

8           20.515 (1) (ud) *Qualified transportation benefit reimbursement plan.* All  
9 moneys deposited in the public employee trust fund under s. 40.955 (4) (a) 4., for the  
10 purpose of reimbursing qualified transportation benefit reimbursement plan  
11 providers for claims payments to employees under the qualified transportation  
12 benefit reimbursement plan and to pay costs under contracts with qualified  
13 transportation benefit reimbursement plan providers.

14           **SECTION 3.** 20.921 (1) (a) 6. of the statutes is created to read:

15           ~~20.921 (1) (a) 6.~~ Payment into a qualified transportation benefit  
16 reimbursement plan account maintained by a qualified transportation benefit  
17 reimbursement plan provider under subch. XI of ch. 40.

18           **SECTION 4.** 40.02 (10) of the statutes is amended to read:

19           40.02 (10) "Benefit plan" includes the Wisconsin retirement system,  
20 employee-funded reimbursement account plan, qualified transportation benefit  
21 reimbursement plan, deferred compensation plan, OASDHI, group health  
22 insurance, group income continuation insurance, group life insurance, or any other  
23 insurance plan established under this chapter, regardless of whether each type of  
24 insurance is provided through one or multiple contracts or provides different levels  
25 of benefits to different employees.

**BILL**

1       ~~SECTION 5.~~ 40.02 (48n) of the statutes is created to read:

2       40.02 (48n) "Qualified transportation benefit reimbursement plan" means a  
3       plan in accordance with section 132 of the Internal Revenue Code under which an  
4       employee may direct an employer to place part of the employee's gross compensation  
5       in an account to pay for certain future expenses of the employee under section 132  
6       of the Internal Revenue Code.

7       ~~SECTION 6.~~ 40.02 (48p) of the statutes is created to read:

8       40.02 (48p) "Qualified transportation benefit reimbursement plan provider"  
9       means a person who provides administrative services related to qualified  
10       transportation benefit reimbursement plans.

11       SECTION 7. 40.04 (2) (c) of the statutes is amended to read:

12       40.04 (2) (c) The secretary shall estimate the administrative costs to be  
13       incurred by the department in each fiscal year and shall also estimate the  
14       investment income which will be credited to this account in the fiscal year. The  
15       estimated administrative costs less the estimated investment income shall be  
16       equitably allocated by the secretary, with due consideration being given to the  
17       derivation and amount of the investment income, to the several benefit plans  
18       administered by the department. In determining the amount of the allocation,  
19       adjustments shall be made for any difference in prior years between the actual  
20       administrative costs and investment income from that originally estimated under  
21       this paragraph. An amount equal to the adjusted allocated costs shall be transferred  
22       to this account from the investment earnings credited to the respective benefit plan  
23       accounts and from payments by the respective insurers or, employee-funded  
24       reimbursement plan providers, or qualified transportation benefit reimbursement  
25       plan providers for administrative services.

**BILL**

**SECTION 8.** 40.04 (9p) of the statutes is created to read:

40.04 (9p) The department shall do all of the following:

(a) Maintain a separate account in the fund for the qualified transportation benefit reimbursement plan authorized under subch. XI.

(b) Credit to the account established under par. (a) money received from employees in connection with the qualified transportation benefit reimbursement plan and income from investment of the reserves in the account.

(c) Charge to the account established under par. (a) payments made to reimburse qualified transportation benefit reimbursement plan providers for payments made to employees under the qualified transportation benefit reimbursement plan under subch. XI.

**SECTION 9.** 40.05 (9) of the statutes is created to read:

40.05 (9) QUALIFIED TRANSPORTATION BENEFIT REIMBURSEMENT PLAN FEE. For the administration and implementation of a qualified transportation reimbursement plan authorized under subch. XI, each state agency with employees eligible to participate in a qualified transportation reimbursement plan shall contribute the fee charged under s. 40.955 (4) (a) 1.

**SECTION 10.** Subchapter XI of chapter 40 [precedes s. 40.955] of the statutes is created to read:

**CHAPTER 40****SUBCHAPTER XI****QUALIFIED TRANSPORTATION BENEFIT****REIMBURSEMENT PLAN**

**40.955 Qualified transportation benefit reimbursement plan. (1)**

**SELECTION OF QUALIFIED TRANSPORTATION BENEFIT REIMBURSEMENT PLAN PROVIDER. (a)**

**BILL**

1 The board shall select and contract with qualified transportation benefit  
2 reimbursement plan providers to be used by state agencies.

3 (b) The board shall do all of the following:

4 1. Determine the requirements for and the qualifications of qualified  
5 transportation benefit reimbursement plan providers.

6 2. Approve the terms and conditions of the proposed contracts for  
7 administrative and related services relating to a qualified transportation benefit  
8 reimbursement plan.

9 3. Determine the procedure for the selection of the qualified transportation  
10 benefit reimbursement plan providers in accordance with s. 16.705.

11 4. Approve the terms and conditions of model agreements which shall be used  
12 by each state employee to establish a qualified transportation benefit  
13 reimbursement plan account.

14 5. Require as a condition of the contractual agreements entered into under par.  
15 (a) that approved qualified transportation benefit reimbursement plan providers  
16 may provide service to state agencies only as approved by the board.

17 6. Require as a condition of the contracts entered into under par. (a) that the  
18 qualified transportation benefit reimbursement plan providers reimburse the  
19 department, to be credited to the administrative account of the public employee trust  
20 fund under s. 40.04 (2) (c), for administrative costs incurred by the department in  
21 connection with qualified transportation benefit reimbursement plans.

22 7. Deposit into the account established under s. 40.04 (9p) (a) that part of an  
23 employee's gross compensation that the employee wants placed in a qualified  
24 transportation benefit reimbursement plan account.

**BILL**

1           (2) COVERED EXPENSES. A qualified transportation benefit reimbursement plan  
2 may provide reimbursement to an employee only for expenses that are actually  
3 incurred by an employee and that the board determines are consistent with the  
4 applicable requirements of section 132 (f) of the Internal Revenue Code.

5           (3) TREATMENT OF COMPENSATION. Any part of gross compensation that an  
6 employer places in a reimbursement account under a qualified transportation  
7 benefit reimbursement plan established under this section that would have been  
8 treated as current earnings or wages if paid immediately to the employee shall be  
9 treated as current earnings or wages for purposes of any retirement or group  
10 insurance benefit plan provided by the department.

11           (4) ADMINISTRATIVE AND CONTRACT COSTS. (a) The department shall do all of the  
12 following:

13           1. Collect from each state agency with employees eligible to participate in a  
14 qualified transportation benefit reimbursement plan a fee in an amount determined  
15 by the department to equal that state agency's share of all of the following:

16           a. Costs under contracts with qualified transportation benefit reimbursement  
17 plan providers.

18           b. The department's administrative costs under this section.

19           2. Establish a formula, subject to approval by the board, to determine the fees  
20 charged to state agencies under subd. 1.

21           3. Establish procedures for collecting the fees charged under subd. 1.

22           4. Deposit fees collected under subd. 1., and interest earned on the fees in the  
23 fund, in the account established under s. 40.04 (9p) (a) to pay costs described in subd.

24           1.

# BILL

1            5. Charge costs described in subd. 1. to the account established under s. 40.04

2 (9p) (a).

3 (b) The department may base the fees charged under par. (a) 1. on estimates  
4 of anticipated administrative and contract costs.

5 (END)



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-0522/1

RAC: A...

high  
Jed

Joan

2001 BILL

2001-01-01

1 AN ACT ...; relating to: qualified transportation fringe benefits for state  
2 employees.

*Analysis by the Legislative Reference Bureau*

This bill creates a qualified transportation fringe benefit plan for state employees. This plan is authorized under the federal Internal Revenue Code (IRC) and permits covered employees to set aside pre-tax income that may be used to pay eligible transportation expenses before taxes are computed. Under the applicable IRC provisions, three types of eligible transportation expenses are covered under a qualified transportation fringe benefit plan: parking expenses incurred at or near an employer's premises; expenses incurred to pay for an employee's use of mass transportation; and expenses incurred by an employee in paying his or her share of the cost of using a van pool. The bill provides that the department of employee trust funds is to administer the qualified transportation fringe benefit plan.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 40.02 (26g) of the statutes is amended to read:

40.02 (26g) "Employee-funded reimbursement account plan" means any of

the following:

Fix  
component  
3  
4  
5

renumbered 40.02 (26g) (Intro.) and

(Intro.)

↓ ↓

## BILL

## SECTION 1

(a) A plan in accordance with section 125 of the ~~internal revenue code~~ Internal Revenue Code under which an employee may direct an employer to place part of the employee's gross compensation in an account to pay for certain future expenses of the employee under section 125 of the ~~internal revenue code~~ Internal Revenue Code.

History: 1981 c. 96, 187, 250, 274, 386; 1983 a. 9, 27; 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1983 a. 106, 140; 1983 a. 141 ss. 1 to 3, 20; 1983 a. 191 ss. 1, 6; 1983 a. 192 s. 304; 1983 a. 255 s. 6; 1983 a. 275, 290, 368; 1983 a. 435 s. 7; 1985 a. 29, 225; 1985 a. 332 ss. 52, 251 (1); 1987 a. 27, 62, 83, 107, 309, 340, 356, 363, 372, 399; 1987 a. 403 ss. 43 to 45, 256; 1989 a. 13, 14, 31, 1989 a. 56 s. 259; 1989 a. 166, 188, 189, 218, 230, 240, 323, 327, 336, 355, 357, 359; 1991 a. 32, 39, 113, 152, 229, 269, 315; 1993 a. 16, 263, 383, 490, 491; 1995 a. 27, ss. 1946 to 1953, 9130 (4); 1995 a. 81, 88, 89, 216, 240, 302, 381, 417; 1997 a. 3, 27, 39, 69, 110, 162, 237, 238; 1999 a. 9, 11, 42, 63, 65, 83.

SECTION 2. 40.02 (26g) (b) of the statutes is created to read:

40.02 (26g) (b) A plan in accordance with section 132 of the Internal Revenue Code under which an employee may direct an employer to place part of the employee's gross compensation in an account to pay for certain future expenses of the employee under section 132 of the Internal Revenue Code.

SECTION 3. 40.04 (9m) (a) of the statutes is amended to read:

40.04 (9m) (a) Maintain a separate account in the fund for the each employee-funded reimbursement account plan authorized under subch. VIII.

History: 1981 c. 96, 386; 1983 a. 27, 141, 247, 504; 1987 a. 27, 83; 1989 a. 13, 14, 31, 355; 1991 a. 39, 141, 152, 269; 1995 a. 88, 89, 225, 240; 1997 a. 26, 69; 1999 a. 11.

SECTION 4. 40.04 (9m) (b) of the statutes is amended to read:

40.04 (9m) (b) Credit to the ~~account~~ appropriate accounts established under par. (a) money received from employees in connection with the each employee-funded reimbursement account plan and income from investment of the reserves in the account.

History: 1981 c. 96, 386; 1983 a. 27, 141, 247, 504; 1987 a. 27, 83; 1989 a. 13, 14, 31, 355; 1991 a. 39, 141, 152, 269; 1995 a. 88, 89, 225, 240; 1997 a. 26, 69; 1999 a. 11.

SECTION 5. 40.04 (9m) (c) of the statutes is amended to read:

40.04 (9m) (c) Charge to the ~~account~~ appropriate accounts established under par. (a) payments made to reimburse employee-funded reimbursement account plan providers for payments made to employees under the each employee-funded reimbursement account plan under subch. VIII.

History: 1981 c. 96, 386; 1983 a. 27, 141, 247, 504; 1987 a. 27, 83; 1989 a. 13, 14, 31, 355; 1991 a. 39, 141, 152, 269; 1995 a. 88, 89, 225, 240; 1997 a. 26, 69; 1999 a. 11.

SECTION 6. 40.85 (2) (g) of the statutes is amended to read:

# **BILL**

1           40.85 (2) (g) Deposit into the ~~account~~ appropriate accounts established under  
2           s. 40.04 (9m) (a) that part of an employee's gross compensation that the employee  
3           wants placed in an each employee-funded reimbursement account.

**History:** 1987 a. 399; 1989 a. 14.

4           **SECTION 7.** 40.86 (4) of the statutes is created to read:

5           40.86 (4) Transportation expenses authorized under section 132 of the Internal  
6       Revenue Code.

7 (END)

## Barman, Mike

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**From:** Barman, Mike  
**Sent:** Friday, September 29, 2000 8:35 AM  
**To:** Henning, Pamela  
**Cc:** Champagne, Rick  
**Subject:** LRB 01-0522/1



01-0522/1

*Mike Barman*

Mike Barman - Senior Program Asst. (PH. 608-266-3561)  
(E-Mail: [mike.barman@legis.state.wi.us](mailto:mike.barman@legis.state.wi.us)) (FAX: 608-264-6048)

State of Wisconsin  
Legislative Reference Bureau - Legal Section - Front Office  
100 N. Hamilton Street - 5th Floor  
Madison, WI 53703



DOA ....

State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-0522/X 2  
RAC:hmh&jld:pg

JOHN

2001 BILL

DOA  
Budget Bill  
Draft

do not gen. col.

- 1 AN ACT *to renumber and amend* 40.02 (26g); *to amend* 40.04 (9m) (a), 40.04
- 2 (9m) (b), 40.04 (9m) (c) and 40.85 (2) (g); and *to create* 40.02 (26g) (b) and 40.86
- 3 (4) of the statutes; **relating to:** qualified transportation fringe benefits for state
- 4 employees.

***Analysis by the Legislative Reference Bureau***

This bill creates a qualified transportation fringe benefit plan for state employees. This plan is authorized under the federal Internal Revenue Code (IRC) and permits covered employees to set aside pre-tax income that may be used to pay eligible transportation expenses before taxes are computed. Under the applicable IRC provisions, three types of eligible transportation expenses are covered under a qualified transportation fringe benefit plan: parking expenses incurred at or near an employer's premises; expenses incurred to pay for an employee's use of mass transportation; and expenses incurred by an employee in paying his or her share of the cost of using a van pool. The bill provides that the department of employee trust funds is to administer the qualified transportation fringe benefit plan.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

head Retirement and Group Insurance

## BILL

## SECTION 1

1       **SECTION 1.** 40.02 (26g) of the statutes is renumbered 40.02 (26g) (intro.) and  
2 amended to read:

3       40.02 (26g) (intro.) “Employee-funded reimbursement account plan” means  
4 ~~a- any of the following:~~

5       (a) ~~A plan in accordance with section 125 of the internal-revenue code~~ Internal  
6 Revenue Code under which an employee may direct an employer to place part of the  
7 employee’s gross compensation in an account to pay for certain future expenses of the  
8 employee under section 125 of the ~~internal-revenue code~~ Internal Revenue Code.

9       **SECTION 2.** 40.02 (26g) (b) of the statutes is created to read:

10       40.02 (26g) (b) A plan in accordance with section 132 of the Internal Revenue  
11 Code under which an employee may direct an employer to place part of the  
12 employee’s gross compensation in an account to pay for certain future expenses of the  
13 employee under section 132 of the Internal Revenue Code.

14       **SECTION 3.** 40.04 (9m) (a) of the statutes is amended to read:

15       40.04 (9m) (a) Maintain a separate account in the fund for ~~the~~ each  
16 employee-funded reimbursement account plan authorized under subch. VIII.

17       **SECTION 4.** 40.04 (9m) (b) of the statutes is amended to read:

18       40.04 (9m) (b) Credit to the ~~account~~ appropriate accounts established under  
19 par. (a) money received from employees in connection with ~~the~~ each  
20 employee-funded reimbursement account plan and income from investment of the  
21 reserves in the account.

22       **SECTION 5.** 40.04 (9m) (c) of the statutes is amended to read:

23       40.04 (9m) (c) Charge to the ~~account~~ appropriate accounts established under  
24 par. (a) payments made to reimburse employee-funded reimbursement account plan

**BILL**

1 providers for payments made to employees under ~~the~~ each employee-funded  
2 reimbursement account plan under subch. VIII.

3 **SECTION 6.** 40.85 (2) (g) of the statutes is amended to read:

4 40.85 (2) (g) Deposit into the ~~account~~ appropriate accounts established under  
5 s. 40.04 (9m) (a) that part of an employee's gross compensation that the employee  
6 wants placed in an each employee-funded reimbursement account.

7 **SECTION 7.** 40.86 (4) of the statutes is created to read:

8 40.86 (4) Transportation expenses authorized under section 132 of the Internal  
9 Revenue Code.

10 (END)



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-0522/2  
RAC:hmh&jld:pg

DOA:.....Currier – Qualified transportation fringe benefit

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: qualified transportation fringe benefits for state  
2 employees.

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*Analysis by the Legislative Reference Bureau*

**RETIREMENT AND GROUP INSURANCE**

This bill creates a qualified transportation fringe benefit plan for state employees. This plan is authorized under the federal Internal Revenue Code (IRC) and permits covered employees to set aside pre-tax income that may be used to pay eligible transportation expenses before taxes are computed. Under the applicable IRC provisions, three types of eligible transportation expenses are covered under a qualified transportation fringe benefit plan: parking expenses incurred at or near an employer's premises; expenses incurred to pay for an employee's use of mass transportation; and expenses incurred by an employee in paying his or her share of the cost of using a van pool. The bill provides that the department of employee trust funds is to administer the qualified transportation fringe benefit plan.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

---

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 40.02 (26g) of the statutes is renumbered 40.02 (26g) (intro.) and  
2 amended to read:

3           40.02 (**26g**) (intro.) "Employee-funded reimbursement account plan" means  
4 ~~a- any of the following:~~

5           (a) A plan in accordance with section 125 of the ~~internal revenue code~~ Internal  
6 Revenue Code under which an employee may direct an employer to place part of the  
7 employee's gross compensation in an account to pay for certain future expenses of the  
8 employee under section 125 of the ~~internal revenue code~~ Internal Revenue Code.

9           **SECTION 2.** 40.02 (26g) (b) of the statutes is created to read:

10          40.02 (**26g**) (b) A plan in accordance with section 132 of the Internal Revenue  
11 Code under which an employee may direct an employer to place part of the  
12 employee's gross compensation in an account to pay for certain future expenses of the  
13 employee under section 132 of the Internal Revenue Code.

14          **SECTION 3.** 40.04 (9m) (a) of the statutes is amended to read:

15          40.04 (**9m**) (a) Maintain a separate account in the fund for ~~the~~ each  
16 employee-funded reimbursement account plan authorized under subch. VIII.

17          **SECTION 4.** 40.04 (9m) (b) of the statutes is amended to read:

18          40.04 (**9m**) (b) Credit to the ~~account~~ appropriate accounts established under  
19 par. (a) money received from employees in connection with ~~the~~ each  
20 employee-funded reimbursement account plan and income from investment of the  
21 reserves in the account.

22          **SECTION 5.** 40.04 (9m) (c) of the statutes is amended to read:

23          40.04 (**9m**) (c) Charge to the ~~account~~ appropriate accounts established under  
24 par. (a) payments made to reimburse employee-funded reimbursement account plan

1 providers for payments made to employees under the each employee-funded  
2 reimbursement account plan under subch. VIII.

3 **SECTION 6.** 40.85 (2) (g) of the statutes is amended to read:

4 40.85 (2) (g) Deposit into the ~~account~~ appropriate accounts established under  
5 s. 40.04 (9m) (a) that part of an employee's gross compensation that the employee  
6 wants placed in an each employee-funded reimbursement account.

7 **SECTION 7.** 40.86 (4) of the statutes is created to read:

8 40.86 (4) Transportation expenses authorized under section 132 of the Internal  
9 Revenue Code.

10 (END)